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Washington, DC 20549

Beth A. Kleiman Vice President Capital Markets

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May 27, 2008

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Office of Filings and Information Services
Filer Support #2
Room #2531
100 F Street, N.E.
Washington, D.C. 20549

CERTAMX 001-32544

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Citigroup Funding Inc. (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Equity LinKed Securities (ELKS®) Based Upon the Common Stock of Schlumberger Limited Due 2009

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

PROCESSED

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THOMSON REUTERS

Sincerely,

Beth A. Kleiman

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